

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
CITY of Troy  
County of Rensselaer  
For the Fiscal Year Ended 12/31/2014

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

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CITY OF Troy

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	2,163,832	A200	347,014
Cash In Time Deposits	1,704,153	A201	2,081,462
Petty Cash	6,000	A210	6,000
Cash With Fiscal Agent	9,086,639	A223	9,843,574
<b>TOTAL Cash</b>	<b>12,960,624</b>		<b>12,278,050</b>
Taxes Receivable, Current	1,780,661	A250	1,847,210
Taxes Receivable, Overdue	2,512,443	A260	1,943,105
City School Taxes Receivable	972,581	A290	927,672
Taxes Receivable, Pending	484,598	A300	481,460
Tax Sale Certificates	2,173	A320	
Property Acquired For Taxes	3,446,290	A330	3,881,769
Allowance For Uncollectible Taxes	-450,000	A342	-445,000
<b>TOTAL Taxes Receivable (net)</b>	<b>8,748,746</b>		<b>8,636,216</b>
Accounts Receivable	2,200,554	A380	2,469,578
<b>TOTAL Other Receivables (net)</b>	<b>2,200,554</b>		<b>2,469,578</b>
Due From Other Funds	1,865,119	A391	1,171,632
<b>TOTAL Due From Other Funds</b>	<b>1,865,119</b>		<b>1,171,632</b>
Due From Other Governments	4,340,229	A440	4,667,503
<b>TOTAL Due From Other Governments</b>	<b>4,340,229</b>		<b>4,667,503</b>
Prepaid Expenses	38,950	A480	30,490
<b>TOTAL Prepaid Expenses</b>	<b>38,950</b>		<b>30,490</b>
Miscellaneous Current Assets	209,043	A489	
<b>TOTAL Other</b>	<b>209,043</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>30,363,265</b>		<b>29,253,469</b>

CITY OF Troy  
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,944,313	A600	1,299,801
<b>TOTAL Accounts Payable</b>	<b>1,944,313</b>		<b>1,299,801</b>
Accrued Liabilities	1,647,807	A601	447,162
<b>TOTAL Accrued Liabilities</b>	<b>1,647,807</b>		<b>447,162</b>
Judgments And Claims Payable	213,788	A686	129,389
Other Liabilities	15,662	A688	167,375
Overpayments & Clearing Account	57,247	A690	130,112
<b>TOTAL Other Liabilities</b>	<b>286,697</b>		<b>426,876</b>
Due To Other Funds	98,532	A630	757,858
<b>TOTAL Due To Other Funds</b>	<b>98,532</b>		<b>757,858</b>
Due To Other Governments	16,500	A631	89,861
Due To City School Districts	2,727,251	A661	2,871,845
Due To County For Tax Levy	4,579,631	A663	5,373,150
<b>TOTAL Due To Other Governments</b>	<b>7,323,382</b>		<b>8,334,856</b>
<b>TOTAL Liabilities</b>	<b>11,300,731</b>		<b>11,266,553</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	666,691	A691	740,029
Deferred Taxes	5,462,693	A694	5,349,134
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,129,384</b>		<b>6,089,163</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,129,384</b>		<b>6,089,163</b>
<b>Fund Balance</b>			
Not in Spendable Form	38,950	A806	30,490
<b>TOTAL Nonspendable Fund Balance</b>	<b>38,950</b>		<b>30,490</b>
Workers' Compensation Reserve	73,953	A814	23,955
Unemployment Insurance Reserve	226,030	A815	155,419
Res Snow & Ice Removal Road Repair	276,753	A835	
Insurance Reserve	442,503	A863	379,434
Capital Reserve	1,623,715	A878	898,714
Reserve For Debt	8,771,852	A884	9,179,373
<b>TOTAL Restricted Fund Balance</b>	<b>11,414,806</b>		<b>10,636,895</b>
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	181,577	A915	153,625
<b>TOTAL Assigned Fund Balance</b>	<b>181,577</b>		<b>153,625</b>
Unassigned Fund Balance	1,297,817	A917	1,076,743
<b>TOTAL Unassigned Fund Balance</b>	<b>1,297,817</b>		<b>1,076,743</b>
<b>TOTAL Fund Balance</b>	<b>12,933,150</b>		<b>11,897,753</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>30,363,265</b>		<b>29,253,469</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	18,852,107	A1001	18,870,014
<b>TOTAL Real Property Taxes</b>	<b>18,852,107</b>		<b>18,870,014</b>
Other Payments In Lieu of Taxes	1,169,622	A1081	1,135,616
Interest & Penalties On Real Prop Taxes	809,130	A1090	695,873
<b>TOTAL Real Property Tax Items</b>	<b>1,978,752</b>		<b>1,831,489</b>
Non Prop Tax Dist By County	15,072,696	A1120	15,583,166
Utilities Gross Receipts Tax	536,444	A1130	561,876
Franchises	532,383	A1170	535,192
<b>TOTAL Non Property Tax Items</b>	<b>16,141,523</b>		<b>16,680,234</b>
Treasurer Fees	187,584	A1230	199,447
Comptroller Fees	7,897	A1240	4,855
Assessors Fees	16,237	A1250	49,258
Clerk Fees	9,233	A1255	9,262
Personnel Fees		A1260	9,266
Attorney Fees	40,185	A1265	23,125
Other General Departmental Income	400,000	A1289	35,150
Police Fees	6,585	A1520	6,863
Safety Inspection Fees	32,060	A1560	29,093
Charges For Demolition of Unsafe Buildings	6,016	A1570	109,274
Other Public Safety Departmental Income	238,671	A1589	346,344
Vital Statistics Fees	74,326	A1603	69,844
Ambulance Charges	1,479,859	A1640	1,489,371
Other Health Departmental Income	741,694	A1689	8,001
Public Works Charges		A1710	
Parking Lots And Garages-No Tax	408,896	A1721	424,562
Parking Meter Fees Non-Taxable	147,434	A1741	136,815
Other Transportation Departmental Income	107,743	A1789	92,767
Recreational Concessions	40,546	A2012	27,297
Special Recreational Facility Charges	1,062,389	A2025	1,166,058
Other Culture & Recreation Income	75,387	A2089	89,529
Refuse & Garbage Charges	526,641	A2130	522,341
Other Home & Community Services Income	10,000	A2189	10,000
<b>TOTAL Departmental Income</b>	<b>5,619,383</b>		<b>4,858,522</b>
General Services, Inter Government	80,000	A2210	80,000
Civil Service Charges	71,466	A2220	71,561
Data Processing, Other Govts	39,200	A2228	39,984
Public Safety Services For Other Govts	64,675	A2260	25,357
Transportation Services, Other Govts	37,130	A2300	37,130
<b>TOTAL Intergovernmental Charges</b>	<b>292,471</b>		<b>254,032</b>
Interest And Earnings	33,197	A2401	23,158
Rental of Real Property	29,868	A2410	33,732
Commissions	1,685	A2450	2,208
<b>TOTAL Use of Money And Property</b>	<b>64,750</b>		<b>59,098</b>
Business & Occupational License	39,150	A2501	40,140
Games of Chance	160	A2530	150
Bingo Licenses	10,859	A2540	9,090

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Dog Licenses	13,192	A2544	12,137
Building And Alteration Permits	577,441	A2555	634,408
Street Opening Permits	15,416	A2560	62,604
Plumbing Permits	4,784	A2565	4,686
Permits, Other	3,400	A2590	400
<b>TOTAL Licenses And Permits</b>	<b>664,402</b>		<b>763,615</b>
Fines And Forfeited Bail	1,053,295	A2610	993,886
Forfeitures of Deposits	159,072	A2620	24,212
<b>TOTAL Fines And Forfeitures</b>	<b>1,212,367</b>		<b>1,018,098</b>
Sales of Scrap & Excess Materials	8,034	A2650	10,430
Sales, Other	67,539	A2655	7,850
Insurance Recoveries	76,631	A2680	14,378
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>152,204</b>		<b>32,658</b>
Refunds of Prior Year's Expenditures	1,873	A2701	657
Gifts And Donations	422,730	A2705	421,025
Employees Contributions		A2709	807,003
Unclassified (specify)	250,915	A2770	56,762
<b>TOTAL Miscellaneous Local Sources</b>	<b>675,518</b>		<b>1,285,447</b>
Interfund Revenues	1,530,226	A2801	1,716,042
<b>TOTAL Interfund Revenues</b>	<b>1,530,226</b>		<b>1,716,042</b>
St Aid, Revenue Sharing	12,279,463	A3001	12,279,463
St Aid, Mortgage Tax	529,197	A3005	424,265
State Aid Court Facilities	78,027	A3021	74,497
St Aid, Real Property Tax Administration	28,771	A3040	
ST. Aid, Records MgmT.		A3060	7,795
St Aid - Other (specify)	30,000	A3089	
St Aid, Civil Defense	28,054	A3305	
State Aid, Homeland Security	73,331	A3306	
St Aid, Other Public Safety	52,777	A3389	18,203
St Aid, Consolidated Highway Aid	700,000	A3501	725,000
St Aid Emergency Disaster Assistance	18,652	A3960	
<b>TOTAL State Aid</b>	<b>13,818,272</b>		<b>13,529,223</b>
Fed Aid, Civil Defense		A4305	60,299
Fed Aid, Crime Control	113,493	A4320	215,460
Fed Aid Other Public Safety	546,074	A4389	547,587
Fed Aid, Emergency Disaster Assistance	57,058	A4960	105,967
<b>TOTAL Federal Aid</b>	<b>716,625</b>		<b>929,313</b>
<b>TOTAL Revenues</b>	<b>61,718,600</b>		<b>61,827,785</b>
Interfund Transfers	2,331,848	A5031	2,653,610
<b>TOTAL Interfund Transfers</b>	<b>2,331,848</b>		<b>2,653,610</b>
<b>TOTAL Other Sources</b>	<b>2,331,848</b>		<b>2,653,610</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>64,050,448</b>		<b>64,481,395</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	167,646	A10101	166,468
Legislative Board, Contr Expend	10,186	A10104	18,742
Legislative Board, Empl Bnfts	49,572	A10108	75,496
<b>TOTAL Legislative Board</b>	<b>227,404</b>		<b>260,706</b>
Mayor, Pers Serv	308,425	A12101	312,677
Mayor, Contr Expend	3,943	A12104	4,442
Mayor, Empl Bnfts	106,354	A12108	119,931
<b>TOTAL Mayor</b>	<b>418,722</b>		<b>437,050</b>
Comptroller, pers Serv	466,453	A13151	625,183
Comptroller, Contr Expend	54,750	A13154	52,110
Comptroller, Empl Bnfts	188,392	A13158	262,954
<b>TOTAL Comptroller</b>	<b>709,595</b>		<b>940,247</b>
Auditor, Pers Serv	60,179	A13201	60,179
Auditor, Contr Expend	146	A13204	
Auditor, Empl Bnfts	30,511	A13208	35,868
<b>TOTAL Auditor</b>	<b>90,836</b>		<b>96,047</b>
Treasurer, Pers Serv	224,687	A13251	219,727
Treasurer, Contr Expend	52,482	A13254	59,841
Treasurer, Empl Bnfts	76,254	A13258	89,814
<b>TOTAL Treasurer</b>	<b>353,423</b>		<b>369,382</b>
Purchasing, Pers Serv	68,581	A13451	70,293
Purchasing, Contr Expend	34,600	A13454	33,710
Purchasing, Empl Bnfts	5,756	A13458	33,635
<b>TOTAL Purchasing</b>	<b>108,937</b>		<b>137,638</b>
Assessment, Pers Serv	192,579	A13551	194,971
Assessment, Contr Expend	40,214	A13554	89,577
Assessment, Empl Bnfts	90,606	A13558	105,263
<b>TOTAL Assessment</b>	<b>323,399</b>		<b>389,811</b>
Clerk, pers Serv	138,155	A14101	140,865
Clerk, equip & Cap Outlay		A14102	6,028
Clerk, contr Expend	69,764	A14104	67,439
Clerk, empl Bnfts	30,918	A14108	52,334
<b>TOTAL Clerk</b>	<b>238,837</b>		<b>266,666</b>
Law, Pers Serv	287,625	A14201	295,115
Law, Contr Expend	284,994	A14204	273,349
Law, Empl Bnfts	137,238	A14208	162,916
<b>TOTAL Law</b>	<b>709,857</b>		<b>731,380</b>
Personnel, Pers Serv	193,997	A14301	190,139
Personnel, Contr Expend	30,312	A14304	28,210
Personnel, Empl Bnfts	82,344	A14308	87,221
<b>TOTAL Personnel</b>	<b>306,653</b>		<b>305,570</b>
Engineer, Pers Serv	257,865	A14401	270,233
Engineer, Contr Expend	4,677	A14404	9,790
Engineer, Empl Bnfts	130,303	A14408	127,469
<b>TOTAL Engineer</b>	<b>392,845</b>		<b>407,492</b>
Public Works Admin, Pers Serv	189,074	A14901	189,543



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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	48,780	A14904	51,178
Public Works Admin, Empl Bnfts	81,930	A14908	77,427
<b>TOTAL Public Works Admin</b>	<b>319,784</b>		<b>318,148</b>
Buildings, Pers Serv	467,259	A16201	468,057
Buildings, Contr Expend	1,057,412	A16204	1,037,212
Buildings, Empl Bnfts	265,751	A16208	261,188
<b>TOTAL Buildings</b>	<b>1,790,422</b>		<b>1,766,457</b>
Central Garage, Pers Serv	302,882	A16401	320,912
Central Garage, Contr Expend	928,506	A16404	903,176
Central Garage, Empl Bnfts	178,400	A16408	204,816
<b>TOTAL Central Garage</b>	<b>1,409,788</b>		<b>1,428,904</b>
Central Data Process, Pers Serv	275,497	A16801	326,056
Central Data Process & Cap Outlay	79,847	A16802	
Central Data Process, Contr Expend	146,611	A16804	128,170
Central Data Process, Empl Bnfts	94,529	A16808	113,655
<b>TOTAL Central Data Process</b>	<b>596,484</b>		<b>567,881</b>
Self Insurance Admin, Contr Expend	178,832	A17104	150,199
<b>TOTAL Self Insurance Admin</b>	<b>178,832</b>		<b>150,199</b>
Unallocated Insurance, Contr Expend	330,729	A19104	342,407
<b>TOTAL Unallocated Insurance</b>	<b>330,729</b>		<b>342,407</b>
Municipal Assn Dues, Contr Expend	14,840	A19204	14,840
<b>TOTAL Municipal Assn Dues</b>	<b>14,840</b>		<b>14,840</b>
Judgements And Claims, Contr Expend	223,897	A19304	63,069
<b>TOTAL Judgements And Claims</b>	<b>223,897</b>		<b>63,069</b>
Taxes & Assess On Munic Prop, Contr Expend	2,320	A19504	5,844
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>2,320</b>		<b>5,844</b>
Other Gen Govt Support, Contr Expend	33,274	A19894	35,316
<b>TOTAL Other Gen Govt Support</b>	<b>33,274</b>		<b>35,316</b>
<b>TOTAL General Government Support</b>	<b>8,780,878</b>		<b>9,035,054</b>
Police, Pers Serv	10,623,844	A31201	10,648,502
Police, Equip & Cap Outlay	148,059	A31202	2,720
Police, Contr Expend	1,120,932	A31204	961,538
Police, Empl Bnfts	5,429,254	A31208	5,806,233
<b>TOTAL Police</b>	<b>17,322,089</b>		<b>17,418,993</b>
Traffic Control, Pers Serv	186,453	A33101	186,334
Traffic Control, Contr Expen	98,157	A33104	115,543
Traffic Control, Empl Bnfts	84,905	A33108	94,205
<b>TOTAL Traffic Control</b>	<b>369,515</b>		<b>396,082</b>
Fire, Pers Serv	9,665,238	A34101	9,267,894
Fire, Equip & Cap Outlay		A34102	21,546
Fire, Contr Expend	603,567	A34104	790,090
Fire, Empl Bnfts	4,817,329	A34108	5,415,125
<b>TOTAL Fire</b>	<b>15,086,134</b>		<b>15,494,655</b>
Examining Boards, Pers Serv	4,000	A36101	3,875

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Examining Boards, Empl Bnfts	302	A36108	296
<b>TOTAL Examining Boards</b>	<b>4,302</b>		<b>4,171</b>
Safety Inspection, Pers Serv	503,796	A36201	597,085
Safety Inspection, Contr Expend	4,757	A36204	4,075
Safety Inspection, Empl Bnfts	234,612	A36208	332,818
<b>TOTAL Safety Inspection</b>	<b>743,165</b>		<b>933,978</b>
<b>TOTAL Public Safety</b>	<b>33,525,205</b>		<b>34,247,879</b>
Registrar of Vital Statistics, Pers Serv	114,145	A40201	104,146
Registrar of Vital Stat Contr Expend	13,528	A40204	25,558
Registrar of Vital Stat, Empl Bnfts	46,885	A40208	45,696
<b>TOTAL Registrar of Vital Stat</b>	<b>174,558</b>		<b>175,400</b>
<b>TOTAL Health</b>	<b>174,558</b>		<b>175,400</b>
Maint of Streets, Pers Serv	1,380,578	A51101	1,492,679
Maint of Streets, Equip & Cap Outlay	329,539	A51102	
Maint of Streets, Contr Expend	1,954,071	A51104	2,043,587
Maint of Streets, Empl Bnfts	592,942	A51108	649,562
<b>TOTAL Maint of Streets</b>	<b>4,257,130</b>		<b>4,185,828</b>
<b>TOTAL Transportation</b>	<b>4,257,130</b>		<b>4,185,828</b>
Special Rec Facility, Pers Serv	1,128,636	A71801	1,211,425
Special Rec Facility, Equip & Cap Outlay	34,997	A71802	
Special Rec Facility, Contr Expend	611,895	A71804	674,866
Special Rec Facility, Empl Bnfts	467,144	A71808	481,469
<b>TOTAL Special Rec Facility</b>	<b>2,242,672</b>		<b>2,367,760</b>
Youth Prog, Contr Expend	73,000	A73104	73,000
<b>TOTAL Youth Prog</b>	<b>73,000</b>		<b>73,000</b>
Historical Property, Contr Expend	5,000	A75204	5,000
<b>TOTAL Historical Property</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Culture And Recreation</b>	<b>2,320,672</b>		<b>2,445,760</b>
Planning, Pers Serv	787,508	A80201	678,761
Planning, Contr Expend	10,869	A80204	17,815
Planning, Empl Bnfts	307,440	A80208	314,918
<b>TOTAL Planning</b>	<b>1,105,817</b>		<b>1,011,494</b>
Environmental Control, Pers Serv	19,834	A80901	19,834
Environmental Control, Contr Expend	408	A80904	537
Environmental Control, Empl Bnfts	3,067	A80908	3,523
<b>TOTAL Environmental Control</b>	<b>23,309</b>		<b>23,894</b>
Refuse & Garbage, Pers Serv	1,127,157	A81601	1,125,473
Refuse & Garbage, Equip & Cap Outlay	275,396	A81602	
Refuse & Garbage, Contr Expend	1,204,901	A81604	1,294,876
Refuse & Garbage, Empl Bnfts	682,273	A81608	786,741
<b>TOTAL Refuse &amp; Garbage</b>	<b>3,289,727</b>		<b>3,207,090</b>
<b>TOTAL Home And Community Services</b>	<b>4,418,853</b>		<b>4,242,478</b>
Unemployment Insurance, Empl Bnfts	44,065	A90508	58,538

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Hospital & Medical (dental) Ins, Empl Bnft	4,123,328	A90608	4,061,262
<b>TOTAL Employee Benefits</b>	<b>4,167,393</b>		<b>4,119,800</b>
Debt Principal, Installment Bonds	300,000	A97206	310,000
Install Pur Debt, Principal	158,536	A97856	114,657
Other Debt, Principal	16,500	A97896	16,500
Debt Principal, State Loans	3,244,472	A97906	3,110,296
<b>TOTAL Debt Principal</b>	<b>3,719,508</b>		<b>3,551,453</b>
Debt Interest, Installment Bonds	13,816	A97207	8,257
Debt Interest, Bond Anticipation Notes		A97307	17,400
Install Pur Debt, Interest	122,899	A97857	97,541
Debt Interest, State Loans	2,584,720	A97907	2,594,463
<b>TOTAL Debt Interest</b>	<b>2,721,435</b>		<b>2,717,661</b>
<b>TOTAL Expenditures</b>	<b>64,085,632</b>		<b>64,721,313</b>
Transfers, Capital Projects Fund	805,234	A99509	795,471
<b>TOTAL Operating Transfers</b>	<b>805,234</b>		<b>795,471</b>
<b>TOTAL Other Uses</b>	<b>805,234</b>		<b>795,471</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>64,890,866</b>		<b>65,516,784</b>

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,773,568	A8021	12,933,150
Prior Period Adj -Decrease In Fund Balance		A8015	9
Restated Fund Balance - Beg of Year	13,773,568	A8022	12,933,141
ADD - REVENUES AND OTHER SOURCES	64,050,448		64,481,395
DEDUCT - EXPENDITURES AND OTHER USES	64,890,866		65,516,784
Fund Balance - End of Year	12,933,150	A8029	11,897,752

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	19,069,116	A1049N	19,611,849
Est Rev - Real Property Tax Items	2,121,000	A1099N	2,046,000
Est Rev - Non Property Tax Items	16,375,000	A1199N	16,500,000
Est Rev - Departmental Income	5,405,500	A1299N	5,652,405
Est Rev - Intergovernmental Charges	233,830	A2399N	328,830
Est Rev - Use of Money And Property	69,500	A2499N	52,500
Est Rev - Licenses And Permits	885,435	A2599N	703,000
Est Rev - Fines And Forfeitures	1,316,500	A2649N	1,281,500
Est Rev - Sale of Prop And Comp For Loss	635,000	A2699N	691,500
Est Rev - Miscellaneous Local Sources	472,305	A2799N	490,994
Est Rev - Interfund Revenues	1,830,958	A2801N	1,804,462
Est Rev - State Aid	13,669,963	A3099N	13,629,463
Est Rev - Federal Aid	462,722	A4099N	635,121
<b>TOTAL Estimated Revenues</b>	<b>62,546,829</b>		<b>63,427,624</b>
Estimated - Interfund Transfer	3,872,000	A5031N	2,697,000
<b>TOTAL Estimated Other Sources</b>	<b>3,872,000</b>		<b>2,697,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>66,418,829</b>		<b>66,124,624</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	10,139,036	A1999N	10,132,253
App - Public Safety	34,054,589	A3999N	33,653,041
App - Health	184,389	A4999N	166,841
App - Transportation	3,820,200	A5999N	3,956,896
App - Culture And Recreation	2,271,413	A7999N	2,159,455
App - Home And Community Services	4,354,470	A8999N	4,131,057
App - Employee Benefits	4,591,315	A9199N	4,863,003
App - Debt Service	6,278,417	A9899N	6,337,078
<b>TOTAL Appropriations</b>	<b>65,693,829</b>		<b>65,399,624</b>
App - Interfund Transfer	725,000	A9999N	725,000
<b>TOTAL Other Uses</b>	<b>725,000</b>		<b>725,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>66,418,829</b>		<b>66,124,624</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,140,152	CD200	1,926,239
Cash In Time Deposits	499,127	CD201	489,858
<b>TOTAL Cash</b>	<b>1,639,279</b>		<b>2,416,097</b>
Accounts Receivable		CD380	123,016
Allowance For Receivables (Credit)	-115,947	CD389	
Rehabilitation Loan Receivable	287,539	CD390	134,427
<b>TOTAL Other Receivables (net)</b>	<b>171,592</b>		<b>257,443</b>
Due From State And Federal Government	832,644	CD410	525,628
<b>TOTAL State And Federal Aid Receivables</b>	<b>832,644</b>		<b>525,628</b>
Due From Other Funds	76,113	CD391	265,842
<b>TOTAL Due From Other Funds</b>	<b>76,113</b>		<b>265,842</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,719,628</b>		<b>3,465,010</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	324,868	CD600	384,297
<b>TOTAL Accounts Payable</b>	<b>324,868</b>		<b>384,297</b>
Bond Anticipation Notes Payable		CD626	1,000,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>1,000,000</b>
Due To Other Funds	503,279	CD630	740,492
<b>TOTAL Due To Other Funds</b>	<b>503,279</b>		<b>740,492</b>
Due To Other Governments	250,024	CD631	60,007
<b>TOTAL Due To Other Governments</b>	<b>250,024</b>		<b>60,007</b>
<b>TOTAL Liabilities</b>	<b>1,078,171</b>		<b>2,184,796</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	602,892	CD691	551,964
<b>TOTAL Deferred Inflows of Resources</b>	<b>602,892</b>		<b>551,964</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>602,892</b>		<b>551,964</b>
Fund Balance			
Assigned Unappropriated Fund Balance	1,293,516	CD915	728,250
<b>TOTAL Assigned Fund Balance</b>	<b>1,293,516</b>		<b>728,250</b>
Unassigned Fund Balance	-254,951	CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-254,951</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,038,565</b>		<b>728,250</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,719,628</b>		<b>3,465,010</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Community Development Income	317,523	CD2170	315,995
<b>TOTAL Departmental Income</b>	<b>317,523</b>		<b>315,995</b>
Misc Revenue, Other Govts	5,000	CD2389	
<b>TOTAL Intergovernmental Charges</b>	<b>5,000</b>		<b>0</b>
Interest And Earnings	724	CD2401	668
<b>TOTAL Use of Money And Property</b>	<b>724</b>		<b>668</b>
Forfeitures of Deposits	70,419	CD2620	431,020
<b>TOTAL Fines And Forfeitures</b>	<b>70,419</b>		<b>431,020</b>
Gifts And Donations	60,994	CD2705	221,020
Unclassified (specify)	85	CD2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>61,079</b>		<b>221,020</b>
Other Aid (specify)	860,851	CD3089	147,500
St Aid, Public Safety Other	22,641	CD3389	9,000
<b>TOTAL State Aid</b>	<b>883,492</b>		<b>156,500</b>
Federal Aid - Other	41,996	CD4089	
Fed Aid, Community Development Act	3,272,447	CD4910	2,596,821
Fed Aid, Other Home And Comm Services		CD4989	112,928
<b>TOTAL Federal Aid</b>	<b>3,314,443</b>		<b>2,709,749</b>
<b>TOTAL Revenues</b>	<b>4,652,680</b>		<b>3,834,952</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,652,680</b>		<b>3,834,952</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Code Enforcements, Contr Expend	200,000	CD86644	200,000
<b>TOTAL Code Enforcements</b>	<b>200,000</b>		<b>200,000</b>
Rehab Loans & Grant, Equip & Cap Outlay	3,066,007	CD86682	2,128,113
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>3,066,007</b>		<b>2,128,113</b>
Administration, Contr Expend	373,676	CD86864	429,624
<b>TOTAL Administration</b>	<b>373,676</b>		<b>429,624</b>
Grants To Municipalities	727,004	CD86924	1,387,530
<b>TOTAL Grants To Municipalities</b>	<b>727,004</b>		<b>1,387,530</b>
<b>TOTAL Home And Community Services</b>	<b>4,366,687</b>		<b>4,145,267</b>
<b>TOTAL Expenditures</b>	<b>4,366,687</b>		<b>4,145,267</b>
Transfers, Other Funds	22,641	CD99019	
<b>TOTAL Operating Transfers</b>	<b>22,641</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>22,641</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,389,328</b>		<b>4,145,267</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	775,213	CD8021	1,038,565
Restated Fund Balance - Beg of Year	775,213	CD8022	1,038,565
ADD - REVENUES AND OTHER SOURCES	4,652,680		3,834,952
DEDUCT - EXPENDITURES AND OTHER USES	4,389,328		4,145,267
Fund Balance - End of Year	1,038,565	CD8029	728,250

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	641,463	FX200	477,387
Cash In Time Deposits	3,654,478	FX201	1,476,281
<b>TOTAL Cash</b>	<b>4,295,941</b>		<b>1,953,668</b>
Water Rents Receivable	1,000,679	FX350	1,362,667
Accounts Receivable	23,288	FX380	56,531
Allowance For Receivables (Credit)	-100,524	FX389	-544,511
<b>TOTAL Other Receivables (net)</b>	<b>923,443</b>		<b>874,687</b>
Due From Other Funds	661,129	FX391	584,225
<b>TOTAL Due From Other Funds</b>	<b>661,129</b>		<b>584,225</b>
Due From Other Governments	2,942,647	FX440	2,689,337
<b>TOTAL Due From Other Governments</b>	<b>2,942,647</b>		<b>2,689,337</b>
Prepaid Expenses		FX480	117,960
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>117,960</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,823,160</b>		<b>6,219,877</b>

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	501,699	FX600	267,409
<b>TOTAL Accounts Payable</b>	<b>501,699</b>		<b>267,409</b>
Accrued Liabilities	168,859	FX601	45,979
<b>TOTAL Accrued Liabilities</b>	<b>168,859</b>		<b>45,979</b>
Overpayments & Clearing Account	66,612	FX690	47,625
<b>TOTAL Other Liabilities</b>	<b>66,612</b>		<b>47,625</b>
Due To Other Funds	3,158,751	FX630	2,349,844
<b>TOTAL Due To Other Funds</b>	<b>3,158,751</b>		<b>2,349,844</b>
Bond Interest And Matured Bonds Payable	41,365	FX629	41,365
<b>TOTAL Bond And Long Term Liabilities</b>	<b>41,365</b>		<b>41,365</b>
<b>TOTAL Liabilities</b>	<b>3,937,286</b>		<b>2,752,222</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	538,670	FX691	80,111
<b>TOTAL Deferred Inflows of Resources</b>	<b>538,670</b>		<b>80,111</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>538,670</b>		<b>80,111</b>
Fund Balance			
Not in Spendable Form		FX806	117,960
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>117,960</b>
Assigned Unappropriated Fund Balance	4,347,204	FX915	3,269,584
<b>TOTAL Assigned Fund Balance</b>	<b>4,347,204</b>		<b>3,269,584</b>
<b>TOTAL Fund Balance</b>	<b>4,347,204</b>		<b>3,387,544</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,823,160</b>		<b>6,219,877</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Metered Water Sales	11,060,008	FX2140	11,747,614
Unmetered Water Sales	600	FX2142	400
Water Service Charges	59,211	FX2144	97,479
Interest & Penalties On Water Rents	187,269	FX2148	175,665
Sale of Electric Power		FX2150	88,237
<b>TOTAL Departmental Income</b>	<b>11,307,088</b>		<b>12,109,395</b>
Service For Other Govts	32,400	FX2378	33,048
<b>TOTAL Intergovernmental Charges</b>	<b>32,400</b>		<b>33,048</b>
Interest And Earnings	60,652	FX2401	60,443
Rental of Real Property, Individuals	160,775	FX2410	151,998
<b>TOTAL Use of Money And Property</b>	<b>221,427</b>		<b>212,441</b>
Permits, Other	12,315	FX2590	12,265
<b>TOTAL Licenses And Permits</b>	<b>12,315</b>		<b>12,265</b>
Sales of Scrap & Excess Materials	18,506	FX2650	1,456
Sales, Other	39,250	FX2655	35,928
Sales of Equipment	8,400	FX2665	51,798
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>66,156</b>		<b>89,182</b>
Employees Contributions		FX2709	80,651
Unclassified (specify)	90,233	FX2770	13,099
<b>TOTAL Miscellaneous Local Sources</b>	<b>90,233</b>		<b>93,750</b>
Interfund Revenues	327,000	FX2801	327,000
<b>TOTAL Interfund Revenues</b>	<b>327,000</b>		<b>327,000</b>
State Aid Emergency Disaster		FX3960	100,129
<b>TOTAL State Aid</b>	<b>0</b>		<b>100,129</b>
Fed Aid, Emergency Disaster Assistance		FX4960	300,386
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>300,386</b>
<b>TOTAL Revenues</b>	<b>12,056,619</b>		<b>13,277,596</b>
Interfund Transfers		FX5031	3,011
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>3,011</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>3,011</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,056,619</b>		<b>13,280,607</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Central Garage, Pers Serv	127,355	FX16401	135,159
Central Garage, Equip & Cap Outlay	1,375	FX16402	17
Central Garage, Contr Expend	325,846	FX16404	346,111
Central Garage, Empl Bnfts	64,649	FX16408	77,692
<b>TOTAL Central Garage</b>	<b>519,225</b>		<b>558,979</b>
<b>TOTAL General Government Support</b>	<b>519,225</b>		<b>558,979</b>
Water Administration, Pers Serv	377,873	FX83101	231,566
Water Administration, Equip & Cap Outlay	12,655	FX83102	
Water Administration, Contr Expend	2,691,154	FX83104	2,662,868
Water Administration, Empl Bnfts	234,092	FX83108	126,830
<b>TOTAL Water Administration</b>	<b>3,315,774</b>		<b>3,021,264</b>
Source Supply Pwr & Pump, Contr Expend	240,320	FX83204	207,366
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>240,320</b>		<b>207,366</b>
Water Purification, Pers Serv	1,488,449	FX83301	1,521,109
Water Purification, Equip & Cap Outlay	266,178	FX83302	4,316
Water Purification, Contr Expend	1,157,948	FX83304	1,223,002
Water Purification, Empl Bnfts	704,499	FX83308	823,863
<b>TOTAL Water Purification</b>	<b>3,617,074</b>		<b>3,572,290</b>
Water Trans & Distrib, Pers Serv	1,145,974	FX83401	1,081,511
Water Trans & Distrib, Equip & Cap Outlay	24,991	FX83402	6,290
Water Trans & Distrib, Contr Expend	505,113	FX83404	425,220
Water Trans & Distrib, Empl Bnfts	587,988	FX83408	681,238
<b>TOTAL Water Trans &amp; Distrib</b>	<b>2,264,066</b>		<b>2,194,259</b>
<b>TOTAL Home And Community Services</b>	<b>9,437,234</b>		<b>8,995,179</b>
Debt Principal, Serial Bonds	304,231	FX97106	309,923
Debt Principal, Installment Purchase Debt	67,843	FX97856	48,163
<b>TOTAL Debt Principal</b>	<b>372,074</b>		<b>358,086</b>
Debt Interest, Serial Bonds	188,287	FX97107	179,187
Debt Interest, Installment Purchase Debt	49,682	FX97857	36,836
<b>TOTAL Debt Interest</b>	<b>237,969</b>		<b>216,023</b>
<b>TOTAL Expenditures</b>	<b>10,566,502</b>		<b>10,128,267</b>
Transfers, Other Funds	1,972,000	FX99019	2,472,000
Transfers, Capital Projects Fund	4,360,000	FX99509	1,640,000
<b>TOTAL Operating Transfers</b>	<b>6,332,000</b>		<b>4,112,000</b>
<b>TOTAL Other Uses</b>	<b>6,332,000</b>		<b>4,112,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>16,898,502</b>		<b>14,240,267</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	9,189,087	FX8021	4,347,204
Restated Fund Balance - Beg of Year	9,189,087	FX8022	4,347,204
ADD - REVENUES AND OTHER SOURCES	12,056,619		13,280,607
DEDUCT - EXPENDITURES AND OTHER USES	16,898,502		14,240,267
Fund Balance - End of Year	4,347,204	FX8029	3,387,544



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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	12,685,000	FX1299N	11,990,562
Est Rev-Intergovernmental Charges	35,000	FX2399N	35,000
Est Rev - Use of Money And Property	225,000	FX2499N	210,000
Licenses And Permits	14,000	FX2599N	12,000
Est Rev - Sale of Prop And Comp For Loss	45,500	FX2699N	51,000
Est Rev-Miscellaneous Local Sources	76,989	FX2799N	70,705
Est Rev - Interfund Revenues	327,000	FX2801N	327,000
<b>TOTAL Estimated Revenues</b>	<b>13,408,489</b>		<b>12,696,267</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>13,408,489</b>		<b>12,696,267</b>

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	604,361	FX1999N	577,535
App-Home And Community Services	12,230,018	FX8999N	11,542,374
App - Debt Service	574,110	FX9899N	576,358
<b>TOTAL Appropriations</b>	<b>13,408,489</b>		<b>12,696,267</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>13,408,489</b>		<b>12,696,267</b>

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	232,910	G200	261,997
Cash In Time Deposits	156,980	G201	255,132
<b>TOTAL Cash</b>	<b>389,890</b>		<b>517,129</b>
Sewer Rents Receivable	639,162	G360	881,832
Accounts Receivable	7,371	G380	1,755
<b>TOTAL Other Receivables (net)</b>	<b>646,533</b>		<b>883,587</b>
Due From Other Funds	2,593	G391	
<b>TOTAL Due From Other Funds</b>	<b>2,593</b>		<b>0</b>
Due From Other Governments		G440	141,054
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>141,054</b>
Prepaid Expenses		G480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,039,016</b>		<b>1,541,770</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	213,541	G600	309,272
<b>TOTAL Accounts Payable</b>	<b>213,541</b>		<b>309,272</b>
Accrued Liabilities	43,472	G601	16,534
<b>TOTAL Accrued Liabilities</b>	<b>43,472</b>		<b>16,534</b>
Due To Other Funds	655,767	G630	705,846
<b>TOTAL Due To Other Funds</b>	<b>655,767</b>		<b>705,846</b>
<b>TOTAL Liabilities</b>	<b>912,780</b>		<b>1,031,652</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	126,236	G915	510,118
<b>TOTAL Assigned Fund Balance</b>	<b>126,236</b>		<b>510,118</b>
<b>TOTAL Fund Balance</b>	<b>126,236</b>		<b>510,118</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,039,016</b>		<b>1,541,770</b>

CITY OF Troy  
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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Sewer Rents	2,772,254	G2120	3,070,727
Sewer Charges	8,608	G2122	8,048
Interest & Penalties On Sewer Accts	105,711	G2128	113,285
<b>TOTAL Departmental Income</b>	<b>2,886,573</b>		<b>3,192,060</b>
Interest And Earnings	304	G2401	152
<b>TOTAL Use of Money And Property</b>	<b>304</b>		<b>152</b>
Employees Contributions		G2709	23,140
Unclassified (specify)	17,875	G2770	-3
<b>TOTAL Miscellaneous Local Sources</b>	<b>17,875</b>		<b>23,137</b>
<b>TOTAL Revenues</b>	<b>2,904,752</b>		<b>3,215,349</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,904,752</b>		<b>3,215,349</b>

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Sanitary Sewers, Pers Serv	812,964	G81201	873,477
Sanitary Sewers, Equip & Cap Outlay		G81202	23,843
Sanitary Sewers, Contr Expend	1,561,639	G81204	1,333,744
Sanitary Sewers, Empl Bnfts	421,272	G81208	526,056
<b>TOTAL Sanitary Sewers</b>	<b>2,795,875</b>		<b>2,757,120</b>
<b>TOTAL Home And Community Services</b>	<b>2,795,875</b>		<b>2,757,120</b>
Debt Principal, Serial Bonds	44,070	G97106	45,220
<b>TOTAL Debt Principal</b>	<b>44,070</b>		<b>45,220</b>
Debt Interest, Serial Bonds	30,190	G97107	29,128
<b>TOTAL Debt Interest</b>	<b>30,190</b>		<b>29,128</b>
<b>TOTAL Expenditures</b>	<b>2,870,135</b>		<b>2,831,468</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,870,135</b>		<b>2,831,468</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	91,619	G8021	126,236
Restated Fund Balance - Beg of Year	91,619	G8022	126,236
ADD - REVENUES AND OTHER SOURCES	2,904,752		3,215,349
DEDUCT - EXPENDITURES AND OTHER USES	2,870,135		2,831,468
Fund Balance - End of Year	126,236	G8029	510,117

CITY OF Troy  
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For the Fiscal Year Ending 2014

(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	3,478,288	G1299N	4,281,553
Est Rev-Intergovernmental Charges	100	G2399N	100
Est Rev - Use of Money And Property	1,000	G2499N	1,000
Est Rev-Miscellaneous Local Sources	27,700	G2799N	27,221
<b>TOTAL Estimated Revenues</b>	<b>3,507,088</b>		<b>4,309,874</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,507,088</b>		<b>4,309,874</b>



CITY OF Troy  
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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	48,652	G1999N	48,652
App - Home And Community Services	3,384,088	G8999N	4,200,517
App - Debt Service	74,348	G9899N	60,705
<b>TOTAL Appropriations</b>	<b>3,507,088</b>		<b>4,309,874</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,507,088</b>		<b>4,309,874</b>

CITY OF Troy  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,333,375	H200	399,492
Cash In Time Deposits	922,363	H201	1,202,333
Cash With Fiscal Agent	121,435	H223	2,500
<b>TOTAL Cash</b>	<b>2,377,173</b>		<b>1,604,325</b>
Due From Other Funds	3,208,675	H391	3,076,503
<b>TOTAL Due From Other Funds</b>	<b>3,208,675</b>		<b>3,076,503</b>
Due From Other Governments	894,619	H440	3,995,095
<b>TOTAL Due From Other Governments</b>	<b>894,619</b>		<b>3,995,095</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,480,467</b>		<b>8,675,923</b>

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For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	171,531	H600	1,355,533
<b>TOTAL Accounts Payable</b>	<b>171,531</b>		<b>1,355,533</b>
Retained Percentages-Contracts Payable	29,775	H605	
<b>TOTAL Retained Percentages</b>	<b>29,775</b>		<b>0</b>
Bond Anticipation Notes Payable	3,000,000	H626	4,083,000
<b>TOTAL Notes Payable</b>	<b>3,000,000</b>		<b>4,083,000</b>
Due To Other Funds	715,169	H630	9,964
<b>TOTAL Due To Other Funds</b>	<b>715,169</b>		<b>9,964</b>
Due To Other Governments	136,250	H631	136,250
<b>TOTAL Due To Other Governments</b>	<b>136,250</b>		<b>136,250</b>
<b>TOTAL Liabilities</b>	<b>4,052,725</b>		<b>5,584,747</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	778,494	H691	3,925,560
<b>TOTAL Deferred Inflows of Resources</b>	<b>778,494</b>		<b>3,925,560</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>778,494</b>		<b>3,925,560</b>
Fund Balance			
Assigned Unappropriated Fund Balance	2,709,912	H915	5,040,375
<b>TOTAL Assigned Fund Balance</b>	<b>2,709,912</b>		<b>5,040,375</b>
Unassigned Fund Balance	-1,060,664	H917	-5,874,759
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,060,664</b>		<b>-5,874,759</b>
<b>TOTAL Fund Balance</b>	<b>1,649,248</b>		<b>-834,384</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,480,467</b>		<b>8,675,923</b>

CITY OF Troy  
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For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	2,289	H2401	1,202
<b>TOTAL Use of Money And Property</b>	<b>2,289</b>		<b>1,202</b>
Refunds of Prior Year's Expenditures	200	H2701	
Unclassified (specify)	1,000	H2770	1,037
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,200</b>		<b>1,037</b>
St Aid-Capital Projects	626,873	H3097	
St Aid, Consolidated Highway Aid	387,098	H3501	359,481
St Aid, Trans Cap Grants (spec)	715,616	H3597	40,523
St Aid, Culture & Rec-Capital Proj		H3897	15,872
<b>TOTAL State Aid</b>	<b>1,729,587</b>		<b>415,876</b>
Fed Aid, Transp Cap Proj	2,129,914	H4597	204,215
<b>TOTAL Federal Aid</b>	<b>2,129,914</b>		<b>204,215</b>
<b>TOTAL Revenues</b>	<b>3,862,990</b>		<b>622,330</b>
Interfund Transfers	5,165,234	H5031	2,435,471
<b>TOTAL Interfund Transfers</b>	<b>5,165,234</b>		<b>2,435,471</b>
<b>TOTAL Other Sources</b>	<b>5,165,234</b>		<b>2,435,471</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>9,028,224</b>		<b>3,057,801</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Assessment, Equip & Cap Outlay	82,000	H13552	
<b>TOTAL Assessment</b>	<b>82,000</b>		<b>0</b>
Central Garage, Equip & Cap Outlay		H16402	844,080
<b>TOTAL Central Garage</b>	<b>0</b>		<b>844,080</b>
<b>TOTAL General Government Support</b>	<b>82,000</b>		<b>844,080</b>
Fire, Equip & Cap Outlay		H34102	131,301
<b>TOTAL Fire</b>	<b>0</b>		<b>131,301</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>131,301</b>
Maint of Bridges, Equip & Cap Outlay	137,705	H51202	1,637,726
<b>TOTAL Maint of Bridges</b>	<b>137,705</b>		<b>1,637,726</b>
Highway, Capital Projects	4,064,094	H51972	1,402,163
<b>TOTAL Highway</b>	<b>4,064,094</b>		<b>1,402,163</b>
<b>TOTAL Transportation</b>	<b>4,201,799</b>		<b>3,039,889</b>
Economic Dev, Equip & Cap Outlay	1,022	H64972	
<b>TOTAL Economic Dev</b>	<b>1,022</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,022</b>		<b>0</b>
Parks, Equip & Cap Outlay		H71102	285,025
<b>TOTAL Parks</b>	<b>0</b>		<b>285,025</b>
Special Rec Facility, Equip & Cap Outlay	829,678	H71802	450,769
<b>TOTAL Special Rec Facility</b>	<b>829,678</b>		<b>450,769</b>
<b>TOTAL Culture And Recreation</b>	<b>829,678</b>		<b>735,794</b>
Water Administration, Equip & Cap Outlay	48,370	H83102	27,966
<b>TOTAL Water Administration</b>	<b>48,370</b>		<b>27,966</b>
Water Purification, Equip & Cap Outlay	2,177,835	H83302	444,450
<b>TOTAL Water Purification</b>	<b>2,177,835</b>		<b>444,450</b>
Water Trans & Distrib, Equip & Cap Outlay		H83402	196,779
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>196,779</b>
Water Capital Projects, Equip & Cap Outlay		H83972	116,986
<b>TOTAL Water Capital Projects</b>	<b>0</b>		<b>116,986</b>
<b>TOTAL Home And Community Services</b>	<b>2,226,205</b>		<b>786,181</b>
<b>TOTAL Expenditures</b>	<b>7,340,704</b>		<b>5,537,245</b>
Transfers, Other Funds	156,247	H99019	4,188
<b>TOTAL Operating Transfers</b>	<b>156,247</b>		<b>4,188</b>
<b>TOTAL Other Uses</b>	<b>156,247</b>		<b>4,188</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,496,951</b>		<b>5,541,433</b>

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	117,975	H8021	1,649,248
Restated Fund Balance - Beg of Year	117,975	H8022	1,649,248
ADD - REVENUES AND OTHER SOURCES	9,028,224		3,057,801
DEDUCT - EXPENDITURES AND OTHER USES	7,496,951		5,541,433
Fund Balance - End of Year	1,649,248	H8029	-834,384

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Land	1,313,405	K101	1,313,405
Buildings	45,414,082	K102	45,533,629
Machinery And Equipment	20,637,908	K104	22,405,011
Infrastructure	148,705,588	K106	152,258,609
<b>TOTAL Fixed Assets (net)</b>	<b>216,070,983</b>		<b>221,510,654</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>216,070,983</b>		<b>221,510,654</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	216,070,983	K159	221,510,654
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>216,070,983</b>		<b>221,510,654</b>
<b>TOTAL Fund Balance</b>	<b>216,070,983</b>		<b>221,510,654</b>
<b>TOTAL</b>	<b>216,070,983</b>		<b>221,510,654</b>



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For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	589,212	TA200	394,743
Cash In Time Deposits	376,603	TA201	665,360
<b>TOTAL Cash</b>	<b>965,815</b>		<b>1,060,103</b>
Securities And Mortgages	36,339	TA455	36,338
<b>TOTAL Investments</b>	<b>36,339</b>		<b>36,338</b>
Due From Other Funds	38,262	TA391	49,132
<b>TOTAL Due From Other Funds</b>	<b>38,262</b>		<b>49,132</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,040,416</b>		<b>1,145,573</b>

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For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	719,870	TA630	583,986
<b>TOTAL Due To Other Funds</b>	<b>719,870</b>		<b>583,986</b>
State Retirement	38,139	TA18	44,181
Guaranty & Bid Deposits	80,953	TA30	180,203
Other Funds (specify)	201,454	TA85	337,203
<b>TOTAL Agency Liabilities</b>	<b>320,546</b>		<b>561,587</b>
<b>TOTAL Liabilities</b>	<b>1,040,416</b>		<b>1,145,573</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,040,416</b>		<b>1,145,573</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	522	V200	522
Cash With Fiscal Agent	3,203,608	V223	3,211,256
<b>TOTAL Cash</b>	<b>3,204,130</b>		<b>3,211,778</b>
Due From Other Funds		V391	1,177
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>1,177</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,204,130</b>		<b>3,212,955</b>

CITY OF Troy  
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For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	522	V630	522
<b>TOTAL Due To Other Funds</b>	<b>522</b>		<b>522</b>
<b>TOTAL Liabilities</b>	<b>522</b>		<b>522</b>
<b>Fund Balance</b>			
Reserve For Debt	3,203,608	V884	3,211,256
<b>TOTAL Restricted Fund Balance</b>	<b>3,203,608</b>		<b>3,211,256</b>
Assigned Unappropriated Fund Balance		V915	1,177
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>1,177</b>
Unassigned Fund Balance		V917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>3,203,608</b>		<b>3,212,433</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,204,130</b>		<b>3,212,955</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014.

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	186,555	V2401	194,905
<b>TOTAL Use of Money And Property</b>	<b>186,555</b>		<b>194,905</b>
<b>TOTAL Revenues</b>	<b>186,555</b>		<b>194,905</b>
Interfund Transfers		V5031	1,177
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>1,177</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>1,177</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>186,555</b>		<b>196,082</b>

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For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Govt Support, Contr Bnfts	5,647	V19894	5,647
<b>TOTAL Other Govt Support</b>	<b>5,647</b>		<b>5,647</b>
<b>TOTAL General Government Support</b>	<b>5,647</b>		<b>5,647</b>
<b>TOTAL Expenditures</b>	<b>5,647</b>		<b>5,647</b>
Transfers, Other Funds	180,961	V99019	181,610
<b>TOTAL Operating Transfers</b>	<b>180,961</b>		<b>181,610</b>
<b>TOTAL Other Uses</b>	<b>180,961</b>		<b>181,610</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>186,608</b>		<b>187,257</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,203,661	V8021	3,203,608
Restated Fund Balance - Beg of Year	3,203,661	V8022	3,203,608
ADD - REVENUES AND OTHER SOURCES	186,555		196,082
DEDUCT - EXPENDITURES AND OTHER USES	186,608		187,257
Fund Balance - End of Year	3,203,608	V8029	3,212,433

CITY OF Troy  
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For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	101,232,029	W129	103,865,814
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>101,232,029</b>		<b>103,865,814</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>101,232,029</b>		<b>103,865,814</b>



CITY OF Troy  
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For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
State Loans Payable	41,597,480	W619	37,879,391
<b>TOTAL Notes Payable</b>	<b>41,597,480</b>		<b>37,879,391</b>
Other Post Employment Benefits	36,297,995	W683	42,361,417
Landfill Closure & Post Closure Liability	420,000	W684	390,000
Installment Purchase Debt	3,107,614	W685	2,944,794
Judgments And Claims Payable	96,000	W686	80,000
Compensated Absences	5,368,562	W687	5,399,773
<b>TOTAL Other Liabilities</b>	<b>45,290,171</b>		<b>51,175,984</b>
Due To Other Governments	16,500	W631	16,500
Due To Employees' Retirement System	7,842,785	W637	8,973,989
<b>TOTAL Due To Other Governments</b>	<b>7,859,285</b>		<b>8,990,489</b>
Bonds Payable	6,485,093	W628	5,819,950
<b>TOTAL Bond And Long Term Liabilities</b>	<b>6,485,093</b>		<b>5,819,950</b>
<b>TOTAL Liabilities</b>	<b>101,232,029</b>		<b>103,865,814</b>
<b>TOTAL Liabilities</b>	<b>101,232,029</b>		<b>103,865,814</b>

CITY OF Troy  
Statement of Indebtedness  
For the Fiscal Year Ending 2014

6/11/2015

County of: Rensselaer

Municipal Code: 380257000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2001	BOND E	Water - EFC D016810			12/05/2001	12/05/2022	3.25%		\$3,390,000	\$1,803,623	\$174,923	\$0	\$0		\$1,628,700
2004	BOND E	Sewer-EFC C4-54890200			09/23/2004	12/05/2022	2.38%		\$1,625,890	\$1,246,470	\$45,220	\$0	\$0		\$1,201,250
2007	BOND E	Water- EFC C4-54890400			07/26/2007	09/01/2036	4.633%		\$3,136,108	\$2,630,000	\$90,000	\$0	\$0		\$2,540,000
2000	BOND E	Water - EFC D015707			09/01/1999	12/01/2019	0.00%			\$280,000	\$45,000	\$0	\$0		\$235,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$5,960,093	\$355,143	\$0	\$0	\$0	\$5,604,950
2012	IPC E	fire truck			03/01/2012	03/01/2027	4.23%		\$738,648	\$702,345	\$37,833	\$0	\$0		\$664,512
2013	IPC E	Siemens Energy AUD Water Plant			09/27/2011	07/01/2027	4.288%			\$878,903	\$48,163	\$0	\$0		\$830,740
2013	IPC E	Siemens Energy AUD City Bldgs			09/27/2011	07/01/2029	4.547%			\$1,526,365	\$76,824	\$0	\$0		\$1,449,541
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$3,107,613	\$162,820	\$0	\$0	\$0	\$2,944,793
2002	SAL E	accreted interest			01/01/2002	12/01/2002	0.00%		\$1,703,674	\$929,837	\$0	\$0	(\$607,792)		\$322,045
2003	SAL E	Accreted Interest			01/01/2003	12/01/2022	0.00%		\$1,562,495	\$1,562,495	\$0	\$0	\$0		\$1,562,495
2005	SAL E	Accreted Interest			01/01/2005	12/01/2022	0.00%		\$1,159,332	\$1,159,332	\$0	\$0	\$0		\$1,159,332
2006	SAL E	Accreted Interest			01/01/2006	12/01/2022	0.00%		\$945,508	\$945,508	\$0	\$0	\$0		\$945,508
2008	SAL E	Accreted Interest			01/01/2008	12/01/2022	0.00%		\$614,183	\$614,183	\$0	\$0	\$0		\$614,183
2009	SAL E	Accreted Interest			01/01/2009	12/01/2022	0.00%		\$539,569	\$539,569	\$0	\$0	\$0		\$539,569
2010	SAL E	Accreted Interest			01/01/2010	12/01/2022	0.00%		\$277,658	\$277,658	\$0	\$0	\$0		\$277,658
2010	SAL E	General			11/18/2010	01/15/2022	0.00%		\$15,620,000	\$12,535,000	\$1,555,000	\$0	\$0		\$10,980,000
2001	SAL E	general			11/01/1996	12/01/2022	5.71%			\$864,600	\$0	\$0	\$0		\$864,600
2004	SAL E	Accreted Interest			01/01/2004	12/01/2022	0.00%		\$1,354,379	\$1,354,379	\$0	\$0	\$0		\$1,354,379
2001	SAL E	state loan			11/01/1996	12/01/2022	5.71%			\$18,198,731	\$1,265,297	\$0	\$0		\$16,933,434
2007	SAL E	Accreted Interest			01/01/2007	12/01/2022	0.00%		\$761,188	\$761,188	\$0	\$0	\$0		\$761,188
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$39,742,480	\$2,820,297	\$0	(\$607,792)	\$0	\$36,314,391
2013	BAN N	General-Tropical Storm Irene			02/13/2013	02/13/2014	0.58%		\$1,500,000	\$1,500,000	\$0	\$0	(\$1,500,000)		\$0
2014	BAN N	General Tropical Storm Irene			02/12/2014	02/12/2015	0.58%		\$1,500,000	\$0			\$0		\$1,500,000
2013	BAN N	Golf Course Improvement			10/10/2013	10/10/2014	0.58%		\$1,500,000	\$1,500,000	\$0	\$0	(\$1,500,000)		\$0
2014	BAN N	Golf Course Improvement			10/10/2014	10/06/2015	0.74%		\$1,500,000	\$0			\$0		\$1,500,000
2014	BAN N	Var Equipment Purchase			08/07/2014	08/07/2015	0.75%		\$1,083,000	\$0			\$0		\$1,083,000

CITY OF Troy  
Statement of Indebtedness  
For the Fiscal Year Ending 2014

6/11/2015

County of: Rensselaer

Municipal Code: 380257000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BAN N	Building Demolition			08/07/2014	08/07/2015	0.75%		\$1,000,000	\$0			\$0		\$1,000,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$5,083,000	\$3,000,000	\$0	\$0	(\$3,000,000)	\$0	\$5,083,000
2010	BOND N	General			05/25/2010	05/15/2015	1.50%		\$1,000,000	\$425,000	\$210,000	\$0	\$0		\$215,000
2009	BOND N	General			07/01/2009	01/01/2014	2.01%		\$500,000	\$100,000	\$100,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$525,000	\$310,000	\$0	\$0	\$0	\$215,000
2000	SAL N	general			01/01/1999	01/15/2019	4.52%			\$1,855,000	\$290,000	\$0	\$0		\$1,565,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,855,000	\$290,000	\$0	\$0	\$0	\$1,565,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$5,083,000	\$54,190,186	\$3,938,260	\$0	(\$3,607,792)	\$0	\$51,727,134

CITY OF Troy  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
Total		\$0.00
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

CITY OF Troy  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7884	\$178,842	\$0	\$0	\$178,842
****-0505	\$332,673	\$0	\$778,301	(\$445,628)
****-0066	\$123,135	\$0	\$0	\$123,135
****-0554	\$309,129	\$0	\$0	\$309,129
****-0125	\$974,787	\$0	\$931,071	\$43,716
****-0411	\$600,928	\$1,694	\$569,457	\$33,165
****-1385	\$111,699	\$0	\$0	\$111,699
****-0108	\$713,261	\$0	\$0	\$713,261
****-9062	\$21,193	\$0	\$0	\$21,193
****-9054	\$52,207	\$151	\$0	\$52,358
****-2468	\$223,586	\$0	\$0	\$223,586
****-0007	\$791,448	\$81,531	\$0	\$872,979
****-0262	\$205,384	\$3,368	\$0	\$208,752
****-0023	\$411,220	\$0	\$75	\$411,145
****-0064	\$536,875	\$0	\$0	\$536,875
****-0056	\$268,631	\$0	\$2	\$268,629
****-0130	\$52,327	\$0	\$0	\$52,327
****-0072	\$96,270	\$0	\$0	\$96,270
****-0197	\$1,081,082	\$0	\$0	\$1,081,082
****-0221	\$16,449	\$0	\$0	\$16,449
****-0015	\$476,116	\$0	\$0	\$476,116
****-0049	\$189,244	\$0	\$0	\$189,244
****-0205	\$39,959	\$0	\$0	\$39,959
****-0031	\$40,851	\$0	\$153,770	(\$112,919)
****-0155	\$522	\$0	\$0	\$522
****-0098	\$4,770	\$0	\$0	\$4,770
****-0122	\$2,364	\$0	\$0	\$2,364
****-0148	\$297,808	\$0	\$0	\$297,808
****-0239	\$52,869	\$0	\$0	\$52,869
****-0346	\$44,531	\$0	\$0	\$44,531

CITY OF Troy  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0114	\$702,333	\$0	\$0	\$702,333
****-0080	\$3,024,081	\$0	\$0	\$3,024,081
****-0106	\$347,178	\$0	\$0	\$347,178
****_	\$0	\$0	\$0	\$0
****-0379	\$952	\$0	\$952	\$0
Total Adjusted Bank Balance				\$9,977,820
Petty Cash				\$6,000.00
Adjustments				\$ .00
Total Cash			9ZCASH *	\$9,983,820
Total Cash Balance All Funds			9ZCASHB *	\$23,041,150
* Must be equal				

CITY OF Troy  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

CITY OF Troy  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		528			
<b>Total Part Time Employees:</b>		65			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System		262	65	
90158	Police and Fire Retirement		266		
90258	Local Pension Fund				1
90308	Social Security				65
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance		478	10	524
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$0.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$22,096,052.00</b>			



CITY OF Troy  
Energy Costs and Consumption  
For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	

CITY OF Troy  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$12,002,623.00
3. Interest on Net OPEB Obligation	\$1,451,920.00
4. Adjustment to Annual Required Contribution	(\$2,099,121.00)
5. Annual OPEB Expense	\$11,355,422.00
6. Less: Actual Contribution Made	\$5,292,000.00
7. Increase in Net OPEB Obligation	\$6,063,422.00
8. Net OPEB Obligation - beginning of year	\$36,297,995.00
9. Net OPEB Obligation - end of year	\$42,361,417.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$42,361,417.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	46.60%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$138,563,006.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$138,563,006.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	01/01/2014
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Joseph A. Mazzariello, hereby certify that I am the Chief Fiscal Officer of the City of Troy, New York, and that the information provided in the annual financial report of the City of Troy, New York, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the City of Troy, New York, and adopted by me as my signature for use in conjunction with the filing of the City of Troy, New York's annual financial report, I am evidencing my express intent to authenticate my certification of the City of Troy, New York's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different  
than Chief Fiscal Officer

Joseph A. Mazzariello

Name

(518) 279-7103

Telephone Number

Acting City Comptroller

Title

433 River Street Suite 5001

Official Address

05/29/2015

Date of Certification

(518) 279-7103

Official Telephone Number

CITY OF Troy  
Financial Comments  
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8015 Out of Balance with City 's GL